

U.S. Government Standard General Ledger

Summary of Changes

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM#S2-02-01</u>
I	<i>USSGL Chart of Accounts:</i>		
	Section I Introduction	Revised to emphasize the importance of USSGL attributes	Pages I –1,2
	1399	Revised location under “Receivables”	Page I-3
	1633	Revised Normal Balance to “Debit”	Page I-5
	1750-1990	Revised Subtitles for Assets	Page I-6
II	<i>USSGL Account Descriptions:</i>		
	1633	Revised Normal Balance to “Debit”	Page II-15
	6400	Revised description (replace “Employment” with “Employee’s”)	Page II-65
	6720	Revised description (remove “from the public”)	Page II-66
III	<i>USSGL Account Transactions:</i>		
	Transaction		
	B118	Deleted cr4266, Added cr4267	Page III-59
	D309	Revised description	Pages III-19,131
	D605	Removed erroneous transaction	Page III-21
	<i>USSGL Account Postings:</i>		
		Revised	Pages III-169 through III-260
IV	<i>USSGL Attributes:</i>		
	Fiscal 2001 FACTS I Attribute Table:		
		Revised USSGL Account Titles:	Pages IV-5 through IV-9
		1330	
		1830	
		1839	
		1921	
		2150	
		2995	
		5700	
		5765	
		7400	
	Fiscal 2002 FACTS I Attribute Table:		
		Revised USSGL Account Titles:	Pages IV-11 through IV-16
		1330	
		1839	
		1921	
		2150	
		2995	
		3100	
		5700	
		5765	

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IV	<i>USSGL Attributes (continued):</i>		
	Fiscal 2002 FACTS I Attribute Table (continued):		
		Revised USSGL Account Attribute Values:	Pages IV-12 and IV-14
		1618 Fed/Non Fed to "Y"	
		Trading Partner to "Y"	
		2940 Fed/Non Fed to "Y"	
		Trading Partner to "Y"	
		2960 Fed/Non Fed to "Y"	
		Trading Partner to "Y"	
		Added USSGL Accounts:	Page IV- 14
		3101, 3102, 3103, 3106, 3107, 3109	
V	<i>Crosswalks to Standard External Reports:</i>		
	Section V: Crosswalks to Standard External Reports Cover Sheet		
		Revised Pagination for "Fiscal 2002 Reporting"	Pages V-1 and V-2
	<i>Fiscal 2001 FMS 2108: Yearend Closing Statement</i>		
	Unexpended Balances; Definite/Indefinite Borrowing/Contract Authority		
		Deleted USSGL Account 4166	PageV-22
	<i>Fiscal 2002 SF 133: Report on Budget Execution and Budgetary Resources</i>		
	<i>NOTE: Pursuant to FASAB SFFAS No. 7, OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements", Section 6.1, and OMB Circular No. A-34 (2000), Section 30.15(e), the information on the "Statement of Budgetary Resources" (SBR) should be consistent with the information reported on the "Report on Budget Execution and Budgetary Resources" (SF 133.) Therefore, the crosswalk from the USSGL to the SF 133 now also serves as the crosswalk from the USSGL to the SBR.</i>		
	Footnotes	Added to explain differences between the SF 133 and the SBR	Pages V-69 through V-83
	<i>Fiscal 2002 FMS 2108: Yearend Closing Statement</i>		
	Unexpended Balances, Investments, Imprest Funds – For Treasury		
	Appropriation Fund Symbol With Unamortized Discounts or Premiums:		
	Col 6	Delete USSGL Accounts 1621, 1622, 1623	Page V-85
	Col 6	Move USSGL Account 1638 from	
		Auth. Ind. .971 to .931	Page V-85
	<i>Fiscal 2002 Agency Financial Statements</i>		
	<i>NOTE: Review OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements," dated September 25, 2001, the OMB Circular No. A-11 (2001), "Preparation and Submission of Budget Estimates," dated July 17, 2001, and OMB Circular No. A-34 (2000), "Instructions on Budget Execution," dated November 3, 2000, for detailed changes to USSGL Form and Content Statement Crosswalks. The SF 133 and Statement of Budgetary Resources reporting requirements are illustrated in a single USSGL crosswalk with footnotes added to explain the minor differences between the two requirements.</i>		
			Pages V-69 through V-83 and V- 93 through V-129
	<i>Program and Financing Schedule</i>		
	<i>NOTE: Review OMB Bulletin No. A-11 (2001), "Preparation and Submission of Budget Estimates," dated July 17, 2001, or detailed changes.</i>		
			Pages V-131 through

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